

# House File 2051 - Introduced

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BY SORENSEN

## A BILL FOR

1 An Act exempting from the individual income tax certain pay  
2 received by members of the national guard and including  
3 retroactive applicability provisions.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 422.7, Code 2022, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 42B. Subtract, to the extent included, up  
4 to twenty thousand dollars of pay received by the taxpayer for  
5 service pursuant to 32 U.S.C. §502.

6 Sec. 2. RETROACTIVE APPLICABILITY. This Act applies  
7 retroactively to January 1, 2022, for tax years beginning on  
8 or after that date.

9 EXPLANATION

10 The inclusion of this explanation does not constitute agreement with  
11 the explanation's substance by the members of the general assembly.

12 This bill exempts from the individual income tax up to  
13 \$20,000 of pay received by a member of the national guard for  
14 any required drills, field exercises, or in the performance of  
15 any other orders under 32 U.S.C §502.

16 The bill applies retroactively to January 1, 2022, for tax  
17 years beginning on or after that date.